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NOTICE OF ALLOWANCE AND FEE(S) DUE

7590 09/16/2010

Alan G. Towner
Pietragallo, Bosick & Gordon
One Oxford Centre, 38th Floor
301 Grant Street
Pittsburgh, PA 15219

EXAMINER

SHRESTHA, BIJENDRA K

ART UNIT

PAPER NUMBER

3691

DATE MAILED: 09/16/2010

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/975,458	10/11/2001	Gordon T. Brown	47781-6	9828

TITLE OF INVENTION: AUTOMATED ACCOUNTING SYSTEM

APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	YES	\$755	\$300	\$0	\$1055	12/16/2010

THE APPLICATION IDENTIFIED ABOVE HAS BEEN EXAMINED AND IS ALLOWED FOR ISSUANCE AS A PATENT. PROSECUTION ON THE MERITS IS CLOSED. THIS NOTICE OF ALLOWANCE IS NOT A GRANT OF PATENT RIGHTS. THIS APPLICATION IS SUBJECT TO WITHDRAWAL FROM ISSUE AT THE INITIATIVE OF THE OFFICE OR UPON PETITION BY THE APPLICANT. SEE 37 CFR 1.313 AND MPEP 1308.

THE ISSUE FEE AND PUBLICATION FEE (IF REQUIRED) MUST BE PAID WITHIN THREE MONTHS FROM THE MAILING DATE OF THIS NOTICE OR THIS APPLICATION SHALL BE REGARDED AS ABANDONED. THIS STATUTORY PERIOD CANNOT BE EXTENDED. SEE 35 U.S.C. 151. THE ISSUE FEE DUE INDICATED ABOVE DOES NOT REFLECT A CREDIT FOR ANY PREVIOUSLY PAID ISSUE FEE IN THIS APPLICATION. IF AN ISSUE FEE HAS PREVIOUSLY BEEN PAID IN THIS APPLICATION (AS SHOWN ABOVE), THE RETURN OF PART B OF THIS FORM WILL BE CONSIDERED A REQUEST TO REAPPLY THE PREVIOUSLY PAID ISSUE FEE TOWARD THE ISSUE FEE NOW DUE.

HOW TO REPLY TO THIS NOTICE:

I. Review the SMALL ENTITY status shown above.

If the SMALL ENTITY is shown as YES, verify your current SMALL ENTITY status:

A. If the status is the same, pay the TOTAL FEE(S) DUE shown above.

B. If the status above is to be removed, check box 5b on Part B - Fee(s) Transmittal and pay the PUBLICATION FEE (if required) and twice the amount of the ISSUE FEE shown above, or

If the SMALL ENTITY is shown as NO:

A. Pay TOTAL FEE(S) DUE shown above, or

B. If applicant claimed SMALL ENTITY status before, or is now claiming SMALL ENTITY status, check box 5a on Part B - Fee(s) Transmittal and pay the PUBLICATION FEE (if required) and 1/2 the ISSUE FEE shown above.

II. PART B - FEE(S) TRANSMITTAL, or its equivalent, must be completed and returned to the United States Patent and Trademark Office (USPTO) with your ISSUE FEE and PUBLICATION FEE (if required). If you are charging the fee(s) to your deposit account, section "4b" of Part B - Fee(s) Transmittal should be completed and an extra copy of the form should be submitted. If an equivalent of Part B is filed, a request to reapply a previously paid issue fee must be clearly made, and delays in processing may occur due to the difficulty in recognizing the paper as an equivalent of Part B.

III. All communications regarding this application must give the application number. Please direct all communications prior to issuance to Mail Stop ISSUE FEE unless advised to the contrary.

IMPORTANT REMINDER: Utility patents issuing on applications filed on or after Dec. 12, 1980 may require payment of maintenance fees. It is patentee's responsibility to ensure timely payment of maintenance fees when due.

PART B - FEE(S) TRANSMITTAL

Complete and send this form, together with applicable fee(s), to: **Mail Stop ISSUE FEE**
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INSTRUCTIONS: This form should be used for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed where appropriate. All further correspondence including the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications.

CURRENT CORRESPONDENCE ADDRESS (Note: Use Block 1 for any change of address)

7590

09/16/2010

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One Oxford Centre, 38th Floor
301 Grant Street
Pittsburgh, PA 15219

Note: A certificate of mailing can only be used for domestic mailings of the Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or formal drawing, must have its own certificate of mailing or transmission.

Certificate of Mailing or Transmission

I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or by facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

(Depositor's name)

(Signature)

(Date)

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EXAMINER	ART UNIT	CLASS-SUBCLASS
SHRESTHA, BIJENDRA K	3691	705-035000

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).	2. For printing on the patent front page, list
<input type="checkbox"/> Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.	(1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
<input type="checkbox"/> "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.	(2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE _____ (B) RESIDENCE: (CITY AND STATE OR COUNTRY) _____

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are submitted:	4b. Payment of Fee(s): (Please first reapply any previously paid issue fee shown above)
<input type="checkbox"/> Issue Fee	<input type="checkbox"/> A check is enclosed.
<input type="checkbox"/> Publication Fee (No small entity discount permitted)	<input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached.
<input type="checkbox"/> Advance Order - # of Copies _____	<input type="checkbox"/> The Director is hereby authorized to charge the required fee(s), any deficiency, or credit any overpayment, to Deposit Account Number _____ (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)	<input type="checkbox"/> a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.	<input type="checkbox"/> b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).
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NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature _____ Date _____

Typed or printed name _____ Registration No. _____

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments or the amount of time you require to complete this form or your suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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Determination of Patent Term Adjustment under 35 U.S.C. 154 (b)

(application filed on or after May 29, 2000)

The Patent Term Adjustment to date is 846 day(s). If the issue fee is paid on the date that is three months after the mailing date of this notice and the patent issues on the Tuesday before the date that is 28 weeks (six and a half months) after the mailing date of this notice, the Patent Term Adjustment will be 846 day(s).

If a Continued Prosecution Application (CPA) was filed in the above-identified application, the filing date that determines Patent Term Adjustment is the filing date of the most recent CPA.

Applicant will be able to obtain more detailed information by accessing the Patent Application Information Retrieval (PAIR) WEB site (<http://pair.uspto.gov>).

Any questions regarding the Patent Term Extension or Adjustment determination should be directed to the Office of Patent Legal Administration at (571)-272-7702. Questions relating to issue and publication fee payments should be directed to the Customer Service Center of the Office of Patent Publication at 1-(888)-786-0101 or (571)-272-4200.

Notice of Allowability	Application No.	Applicant(s)
	09/975,458	BROWN, GORDON T.
	Examiner	Art Unit
	BIJENDRA K. SHRESTHA	3691

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address--

All claims being allowable, PROSECUTION ON THE MERITS IS (OR REMAINS) CLOSED in this application. If not included herewith (or previously mailed), a Notice of Allowance (PTO-85) or other appropriate communication will be mailed in due course. **THIS NOTICE OF ALLOWABILITY IS NOT A GRANT OF PATENT RIGHTS.** This application is subject to withdrawal from issue at the initiative of the Office or upon petition by the applicant. See 37 CFR 1.313 and MPEP 1308.

1. This communication is responsive to 08/11/2010.

2. The allowed claim(s) is/are 45-50, 71 and 72.

3. Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).

a) All b) Some* c) None of the:

1. Certified copies of the priority documents have been received.

2. Certified copies of the priority documents have been received in Application No. _____.

3. Copies of the certified copies of the priority documents have been received in this national stage application from the International Bureau (PCT Rule 17.2(a)).

* Certified copies not received: _____.

Applicant has THREE MONTHS FROM THE "MAILING DATE" of this communication to file a reply complying with the requirements noted below. Failure to timely comply will result in ABANDONMENT of this application.

THIS THREE-MONTH PERIOD IS NOT EXTENDABLE.

4. A SUBSTITUTE OATH OR DECLARATION must be submitted. Note the attached EXAMINER'S AMENDMENT or NOTICE OF INFORMAL PATENT APPLICATION (PTO-152) which gives reason(s) why the oath or declaration is deficient.

5. CORRECTED DRAWINGS (as "replacement sheets") must be submitted.

(a) including changes required by the Notice of Draftperson's Patent Drawing Review (PTO-948) attached 1) hereto or 2) to Paper No./Mail Date _____.

(b) including changes required by the attached Examiner's Amendment / Comment or in the Office action of Paper No./Mail Date _____.

Identifying indicia such as the application number (see 37 CFR 1.84(c)) should be written on the drawings in the front (not the back) of each sheet. Replacement sheet(s) should be labeled as such in the header according to 37 CFR 1.121(d).

6. DEPOSIT OF and/or INFORMATION about the deposit of BIOLOGICAL MATERIAL must be submitted. Note the attached Examiner's comment regarding REQUIREMENT FOR THE DEPOSIT OF BIOLOGICAL MATERIAL.

Attachment(s)

1. Notice of References Cited (PTO-892)

5. Notice of Informal Patent Application

2. Notice of Draftperson's Patent Drawing Review (PTO-948)

6. Interview Summary (PTO-413),
Paper No./Mail Date _____.

3. Information Disclosure Statements (PTO/SB/08),
Paper No./Mail Date _____.

7. Examiner's Amendment/Comment

4. Examiner's Comment Regarding Requirement for Deposit
of Biological Material

8. Examiner's Statement of Reasons for Allowance

9. Other _____.

/Alexander Kainowski/
Supervisory Patent Examiner, Art Unit 3691

EXAMINER STATEMENT

1. This action is responsive to the applicant amendment filed on 08/11/2010. Of the original claims 1-70, the amendment include amendment to claims 45 and 47-48, addition of new claims 71-72 and cancellation of claims 1-44 and 51-70. The recited claims of the instant application similar to claims of patented parent applications 5,875,435 and 5,875,435 C1(Reexamination Certificate). The terminal disclaimer filed for the parent application has been approved by the office. Claims 45-50 and 71-72 are pending.

EXAMINER'S AMENDMENT

2. An examiner's amendment to the record appears below. The Examiner amendment includes amendment to claims 45 and 71-72. Should the changes and/or additions be unacceptable to applicant, an amendment may be filed as provided by 37 CFR 1.312. To ensure consideration of such an amendment, it MUST be submitted no later than the payment of the issue fee.

Applicants' arguments filed on 08/11/2010, and examiner's amendment have been fully considered, and discussed in the next section below, are deemed to be persuasive. Therefore, claims 45-50 and 71-72 are deemed to be allowable over the prior art of record.

Authorization for this examiner's amendment was given in the telephone interview with attorney Alan G. Towner (Reg. No. 32,949) on September 02, 2010. The application has been amended as follows:

Claims 1-44 (canceled)

Claim 45 (currently amended): A ~~open~~ financial accounting system for providing financial accounting statements for a first entity, comprising:

a first computer having at least one file from which an accounting statement is generated;

a second computer receiving data inputs, said data inputs including electronically recorded financial transaction information made between said first entity and a plurality of other entities; and

an open communication network comprising data transfer equipment transferring said data inputs from said second computer to said file of said first computer, said open communication network connecting said first computer and said second computer in an ~~open~~ accounting system in which said entities are interconnected for automated accounting of financial transactions utilizing standardized codes, wherein said data inputs in said file of said first computer are used to produce said accounting statements derived from said financial transaction information including income, expense, asset or and/or liability information for said first entity.

Claim 46 (original): The system of Claim 45, including:

a first said file in said first computer for receiving accrual accounting data inputs; and

a second said file in said first computer for receiving cash accounting data inputs.

Claim 47 (previously amended): The system of Claim 45, including means for transferring funds from said first entity to said other entities.

Claim 48 (previously amended): The system of Claim 45, wherein said second computer electronically records, collects, processes, stores and transmits said financial transactions.

Claim 49 (original): The system of Claim 45, wherein said first computer is a personal computer.

Claim 50 (original): The system of Claim 45, wherein said second computer is a personal computer.

Claims 51-70 (canceled)

Claim 71 (currently amended): A ~~An open~~ financial accounting system comprising: a financial accounting computer, and at least one ledger file on said financial accounting computer;

wherein said financial accounting computer is configured to receive data inputs from a financial transaction computer, said financial transaction computer configured to receive said data inputs including electronically recorded financial transactions made between a first entity and a second entity, and wherein said financial accounting computer stores said data inputs in said at least one ledger file, said data inputs including an electronic representation of said financial transactions made between said first entity and said second entity;

wherein said financial accounting computer and said financial transaction computer are coupled via an open communication network comprising data transfer equipment transferring said data inputs from said second computer to said file of said first computer, said open communication network connecting said first computer and said second computer in an open accounting system in which said entities are interconnected for automated accounting of financial transactions utilizing standardized codes; and

wherein said first entity or and/or an agent of said first entity access said file to perform at least one of entering, deleting, reviewing, adjusting or processing said data inputs.

Claim 72 (currently amended): A *An open financial accounting system for a first entity such as an individual or a business, said system comprising:*

a financial accounting computer having at least one file, wherein said financial accounting computer cooperates with a financial transaction computer for receiving data

inputs, said data inputs including electronically recorded financial transactions made between said first entity and a plurality of other entities; and

said financial accounting computer coupled to an open communication network comprising data transfer equipment transferring said data inputs from said second computer to said file of said first computer, said open communication network connecting said first computer and said second computer in an open accounting system in which said entities are interconnected for automated accounting of financial transactions utilizing standardized codes, wherein said first entity and/or or agents of said first entity access said file of said financial accounting computer so that said first entity or and/or said agents can perform one or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

Reasons for Allowance

3. With regards to claim 45, the prior art of records, alone or combined, does neither anticipate nor render obvious, *inter alia*, as a whole, the uniquely patentable feature of: *a communication network connecting a first computer and a second computer transferring data inputs from the second computer to a file of the first computer in which entities are interconnected for automated accounting of financial transactions utilizing standardized codes, wherein said data inputs in said file of said first computer are used to produce said accounting statements derived from said financial transaction information including income, expense, asset and/or liability*

information for said first entity" in a financial accounting system for providing financial accounting statements for a first entity.

The reasons for allowance for all the other independent claims and dependent claims are the same as set forth for claim 1 above because they all include same/similar limitation indicated above for the reasons for allowance.

Discussion of Cited Prior Art

4. The applicant's remarks filed in response dated April 12, 2010, see pages 7-11 are persuasive and compelling that the cited prior art of Nelson (U.S. Patent No. 4,823,265), does neither disclose or renders obvious the unique features as listed above.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance".

Conclusion

5. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Bijendra K. Shrestha whose telephone number is (571) 270-1374. The examiner can normally be reached on 8:00 AM-4:30 PM (Monday-Friday).

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Alexander Kalinowski can be reached on (571) 272-6771. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Alexander Kalinowski/
Supervisory Patent Examiner, Art
Unit 3691

/Bijendra K. Shrestha/
Examiner, Art Unit 3691
09/08/2010